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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

April 3, 2026

Mr. Lance Taguchi, County Auditor
Office of the County Auditor
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Taguchi:

SUBJECT: **PROPOSED FISCAL YEAR 2027 BUDGET FOR THE
COUNTY OF MAUI** (BFED-1) (OCA-02)

Although your Department is not required to appear before the Council's Budget, Finance, and Economic Development Committee during its FY 2027 Budget deliberations, may I please request that you answer the following questions. This will enable the Committee to comprehensively review the FY 2027 Budget.

May I further request that you transmit your written response to bfed.committee@mauicounty.us by 4:30 p.m. on **April 13, 2026**.

Overall

1. Relating to Goal #1, item 3: (Page 164, Program Budget) (NUH)
 - a. The FY 2026 Estimate for audits or evaluations initiated is 6, but the Q2 Budget Implementation Report states that 2 have been completed. Is the Department on track to meet its goal by the end of FY 2026? If no, please explain why.
 - b. Please explain the basis for the FY 2027 estimate of 4.
 - c. Explain how the Office determines what to audit or evaluate.

- d. Please provide a list of the evaluations completed in FY 2026, to date.
 - e. Explain why the FY 2027 Estimate decreases from 6 to 4.
2. How many audits are contracted out and what support does the Office provide to the contractor during those audits? (Page 163, Program Budget) (NUH)
 3. Relating to Goal #1, item 4, please explain what is included within “non-audit and other services performed,” and provide examples of the types of work counted under that measure. (Page 164, Program Budget) (NUH)
 4. What type of audits or evaluations is the Office considering for FY 2027? (Page 164, Program Budget) (TP)
 5. Under Ordinance 2156 (1992), please identify where the Office’s Administrative Rules are available for public inspection and duplication, and state when the rules were last updated. (Page 164, Program Budget) (TP)
 6. What is the total amount of lapsed appropriations for the Office for FY 2025? (TP)

Salaries and Wages (Category “A”)

1. Have the two vacant Senior Analyst positions been filled? If not, are both positions still needed, and why have they remained vacant for more than two years? (Page 166, Program Budget) (TP)

Operations and Equipment (Category “B”)

1. For Index Code 901013B-6132 Professional Services, how much of the proposed funding is intended for the fraud hotline, and how will that hotline differ from, and not duplicate, reporting options already offered by the Board of Ethics? (Page 166, Program Budget) (TP)

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2. Please explain how the \$30,000 expansion request for Professional Services will be used to establish a fraud hotline. Please also explain how the hotline will be implemented, whether it will address incidents across all County departments, and whether it will be operated in-house or by a contractor. (Page 4-18, Budget Details) (NUH)

Countywide

1. The County of Maui Fraud Risk Assessment Report states that there is no Countywide process for reporting, investigating, and responding to fraud, and that multiple County entities receive and respond to alleged fraud incidents. Please explain the Office's role within that framework. (Page 3) (NUH)
 - a. Is the Office informed of fraud incidents reported to other County departments? Please explain.
 - b. Does the Office assist County departments with investigating fraud incidents or making decisions on those incidents?

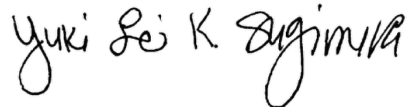
May I also request that you restate each question followed by your corresponding response. Include any attachments or exhibits. Please ensure your response is clear and legible by using a minimum 12-point font throughout so Committee members and the public can easily read the document once it is posted.

To ensure efficient processing, please duplicate the coding in the subject line above for easy reference.

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Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7761, Jarret Pascual at ext. 7141, Clarissa MacDonald at ext. 7135, or Pauline Martins at ext. 8039).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura". The signature is written in a cursive style with a large, looped initial "Y".

YUKI LEI K. SUGIMURA, Chair
Budget, Finance, and Economic
Development Committee

bfed:2027bgt:260403aoca01:kes

BFED Committee

From: BFED Committee
Sent: Friday, April 3, 2026 4:33 PM
To: County Auditor
Cc: Lance Taguchi; Camille Sakamoto
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (OCA-02)
Attachments: 260403aoca01 (OCA-02).pdf